

Introduced by Senator Wyland

February 21, 2013

An act to amend Section 103 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 499, as introduced, Wyland. Property taxation: property: definition.

Existing property tax law defines property to include all matters and things, real, personal, and mixed, that are capable of private ownership.

This bill would make technical, nonsubstantive changes to this provision.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 103 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 103. "Property" includes all *those* matters and things, real,
- 4 personal, and mixed, *that are* capable of private ownership.

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